

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION

UNITED STATES OF AMERICA,)	
Plaintiff,)	
)	
v.)	
)	Case No. 4:19-cv-00415
ALEXANDRU BITTNER,)	
Defendant.)	
_____)	

Declaration of Herbert W. Linder Pursuant to 28 U.S.C. 174

1. I am employed as an attorney with the United States Department of Justice, Tax Division, Southwestern Civil Trial Section. In that capacity, I am one of the attorneys assigned the responsibility for handling the case of the United States v. Alexandru Bittner. In connection with this case, I have received certain files from the Internal Revenue Service, the defendants, Department of the Treasury, third parties and the United States Department of Justice. The Government Exhibits listed below are numbered such that each exhibit bears the same exhibit number for all uses in the case. For example, Government Exhibit 1 would be same Government Exhibit 1 as used in each witness deposition and this motion.

2. Government Exhibits 1-5, with schedules attached as Government Exhibit 42 are true and correct copies is Bittner's Amended FBARs which came out of the files provided by the IRS.

3. Government Exhibit 6 is a true and correct copy of Bittner's Form 2848 which came out of the files provided by the IRS.

4. Government Exhibit 10 is a true and correct copy of a "Consent to Extend the time to Assess Civil Penalties Provided by 31 U.S.C. § 5321 for FBAR Violations" signed by Bittner which came of the files provided by the IRS.

5. Government Exhibit 11 is a true and correct copy of a “Consent to Extend the time to Assess Civil Penalties Provided by 31 U.S.C. § 5321 for FBAR Violations” signed by Representative Farley Katz which came of the files provided by the IRS.

6. Government Exhibit 12 is a true and correct copy of a “Consent to Extend the time to Assess Civil Penalties Provided by 31 U.S.C. § 5321 for FBAR Violations” signed by Representative Farley Katz which came of the files provided by the IRS.

7. Government Exhibit 13 is a true and correct copy of a “Consent to Extend the time to Assess Civil Penalties Provided by 31 U.S.C. § 5321 for FBAR Violations” signed by Bittner which came of the files provided the IRS.

8. Government Exhibit 14 is a true and correct copy of a “Consent to Extend the time to Assess Civil Penalties Provided by 31 U.S.C. § 5321 for FBAR Violations” signed by Bittner which came of the files provided by the IRS.

9. Government Exhibit 15 is a true and correct copy of a “Consent to Extend the time to Assess Civil Penalties Provided by 31 U.S.C. § 5321 for FBAR Violations” signed by Bittner which came of the files provided by the IRS.

10. Government Exhibit 16 is a true and correct copy of a “Consent to Extend the time to Assess Civil Penalties Provided by 31 U.S.C. § 5321 for FBAR Violations” signed by Bittner which came of the files provided the IRS.

11. Government Exhibit 21 are true and correct copies of select statements from Bittner’s UniCredit Tiriatic Bank foreign account in Romania which came out of the files provided by the IRS.

12. Government Exhibit 24 are true and correct copies of select statements from Bittner's Liecehtensteinische Landesbank numbered account in Liechtenstein which came out of the files provided by the IRS.

13. Government Exhibit 25 are true and correct copies of select statements from Bittner's Royal Bank of Canada foreign account in Switzerland which came out of the files provided by the IRS.

14. Government Exhibit 26 are true and correct copies of select statements from Bittner's Royal Bank of Canada foreign account in Switzerland which came out of the files provided by the IRS.

15. Government Exhibit 27 are true and correct copies of select statements from Bittner's Royal Bank of Canada foreign account in Switzerland which came out of the files provided by the IRS.

16. Government Exhibit 30 is a true and correct copy of a list of Bittner's foreign bank accounts which came out of the files provided by the IRS.

17. Government Exhibit 31 is a true and correct copy of an income chart of Bittner which came out of the files provide by the IRS.

18. Government Exhibit 35 are true and correct copies of Bittner's original FBARs for the 1996-2011 which came of the files provided by the IRS.

19. Government Exhibit 36 is a true and correct copy of a letter provided to the IRS with Bittner's federal tax returns for the 1990-2011 years which came of the files provided by the IRS.

20. Government Exhibit 37 is a true and correct copy of a letter provided to the IRS with Bittner's 1996-2011 FBARs which came of the files provided by the IRS.

21. Government Exhibit 38 is a true and correct copy of a reasonable cause statement provided to IRS by Bittner around 9/12/2013 Bittner which came of the files provided by the IRS.

22. Government Exhibit 39 is a true and correct copy of a reasonable cause statement Bittner provided to the IRS signed by Bittner which came of the files provided by the IRS.

23. Government Exhibit 41 is a true and correct copy of Bittner's 2006 Amended FBAR which came out of the files provided by the IRS.

24. Government Exhibit 42 is a true and correct copy of schedules of foreign bank accounts that was attached to Bittner's amended FBAR reports Government Exhibits 1-5 which came of the files provided by the IRS.

25. Government Exhibit 43 is a true and correct copy of a list of the entities that Bittner had an ownership interest in during the 2007-2011 years which came out of the files provided by the IRS.

26. Government Exhibit 47 is a true and correct copy of a chart of Bittner's personal foreign bank accounts with bank balances which was provided by Bittner in discovery.

27. Government Exhibit 48 is true and correct copy of a list of Defendant's foreign bank accounts that he has an interest in with high accounts balances which was provided by defendant through discovery.

28. Government Exhibit 50 is true and correct copy of Defendant's list of accounts that he asserts less 50% ownership in the Companies which came out of the files provided by IRS.

29. Government Exhibit 51 is a true and correct copy of notes of Jeff Beckley which came out of the files provided by the IRS.

30. Government Exhibit 60 is a true and correct copy of Defendant's Responses to the United States' Request for Admissions obtained through discovery from defendant Bittner in this case which came out of the United States Department of Justice legal files.

31. Government Exhibit 61 are true and correct copies of Certified Transcripts for the assessment of penalties against Bittner pursuant to 31 U.S.C. § 5321(a)(5) for non-willful failure to timely file FBARs reporting his financial interest in numerous accounts for 2007, 2008, 2009, 2010 and 2011 which came out of the files provided by the Internal Revenue Service, ("IRS").

32. Government Exhibit 62 is a true and correct copy of a Form 13449 Agreement to Assessment and Collection of Penalties pursuant to 31 U.S.C. § 5321(a)(5) and 5321(a)(6) and accompanying schedules for Bittner's non-willful failure to timely file FBARs reporting his financial interest in numerous accounts for 2007, 2008, 2009, 2010 and 2011 which came out of the files provided by the IRS.

33. Government Exhibit 63 is a true and correct copy of an IRS letter to Bitner informing him of the FBAR assessments along with the Form 886-A Revenue Agent's report regarding the FBAR penalties which came out of the files provided by the IRS.

34. Government Exhibit 64 is a true and correct copy of excerpts for IRS Revenue Agent Anh Reach's deposition transcript, which came from her February 10, 2020, deposition taken in this case.

35. Government Exhibit 65 is a true and correct of the Revenue Agents' calculations of aggregate balances in Bittner's foreign accounts which came out of the files provided by the IRS.

36. Government Exhibit 66 is a true and correct of selected financial statements for Global Re Limited for 2006-2009 which came out of the files provided by the IRS.

37. Government Exhibit 67 are true and correct copies of IRS transcripts for Bittner's 1991 and 1997-2000 tax years which came out of the files provided by the IRS.

38. Government Exhibit 68 is a true and correct copy of selected portions of Bittner's deposition transcript, which came from his February 12, 2020, deposition taken in this case.

39. Government Exhibit 69 is spreadsheet calculation removing account balances which came of the legal files at the United States Department of Justice.

Executed on the 9th day of March, 2020.

/s/ Herbert W. Linder

Herbert W. Linder